IN THE

UNITED STATES COURT OF CLAIMS

No. 65-66

IRVING SILVER

v.

THE UNITED STATES

Before COWEN, Chief Judge, LARAMORE, DURFEE, DAVIS, COLLINS, SKELTON and NICHOLS, Judges.

ORDER

This case comes before the court on plaintiff's motion and defendant's cross-motion for summary judgment. Upon consideration thereof, together with the opposition and responses thereto, and the briefs of the parties, without oral argument, it is concluded that no procedural errors have been alleged or shown and that there is no substance to the claims that the reason given for plaintiff's dismissal was unsupported or that he was not given the proper training or schooling, and,

IT IS ORDERED that defendant's cross-motion for summary judgment be and the same is granted, plaintiff's motion for summary judgment is denied and plaintiff's petition is dismissed.

BY THE COURT

Wilson Cowen
Judge

May 15, 1967

[Exhibit No. 2]

THE REVENUE OFFICER'S JOB

Do you enjoy dealing with people? Do you like to receive an assignment and complete it on your own? Would you rather spend most of your working hours outside the office? Do you enjoy a challenge to your ingenuity and resourcefulness? If you can answer "yes" to these questions, you will enjoy working as a Revenue Officer.

As a Revenue Officer you will call on taxpayers from all walks of life, the individual wage earner, the small businessman, the executive of a large commercial enterprise, professional men, and others. In contacting the taxpayer, at his home or place of business, you will examine records of all types, obtain and analyze information regarding business situations, negotiate arrangements to satisfy taxpayer obligations and perform similar types of work of a diversified nature to protect the Government's interests.

If you are appointed as a Revenue Officer you will enter on a 6-month internship. You will be given several weeks of classroom instruction under instructors who are authorities in their fields. Your classroom work will include intensive study of tax law, fundamentals of business management, accounting principles, business law, powers of enforcement, financial institutions and instruments, and Internal Revenue procedures. During the remainder of the internship period you will be assigned to a planned program of on-the-job training and under careful guidance of highly skilled professionals you will be taught how to apply what you have learned in class.

When you have successfully completed this 6-month internship you will be assigned to the work for which you have been trained. If your starting salary is $4,690 a year, you will also be promoted and your salary increased to $5,795. Thus, your earnings the first year will average around $100 a week.

The progressively more responsible duties and advanced training to which you will then be assigned are carefully planned to develop your skills and ability to shoulder journeyman Revenue Officer responsibilities as rapidly as possible. If your starting salary is $5,795, and you develop as expected, you will normally receive your promotion to the journeyman level at the end of your first year of service and your salary will be increased to $7,030 a year. A trainee whose starting salary is $4,690 a year will normally develop and earn promotions so that he will reach the journeyman level of development and attain a salary of $7,030 after 18 months of training.

ADVANCED TRAINING

* The advanced training you receive following your internship will include instruction in human relations, communications, business problems, public relations, enforcement procedures and techniques, evidence and procedure, preparation and analysis of financial statements, and related subjects. As you develop you will be given continuing training in technical subjects such as liens and levies, property rights, summons procedures, seizure and sale of property, receiverships, bankruptcies, and other similar matters. Our aim – your development and advancement – to full productive and earning capacity – as rapidly as possible. Supervisory, mid-management, and executive development training is offered for Revenue Officers who demonstrate potential for supervisory and high level positions.